IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

FRIDAY, THE 25TH MAY 2007 / 4TH JYAISHTA 1929

WP(C).No. 17613 OF 2003(V)

PETITIONER:

AJANTHA COLOUR LAB AND DIGITAL ARTS,
REPRESENTED BY ITS MANAGING PARTNER,
C.K.SANDEEP, KONDOTTI.

BY ADV. SRI.V.V.ASOKAN
SMT.S.AMINA

RESPONDENTS:

THE ADDITIONAL SALES TAX OFFICER - II,
MANJERI.

BY GOVERNMENT PLEADER SRI. GOVINDAN.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 25/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) 17613/2003

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1	TRUE COPY OF THE SALES TAX REGISTRATION CERTIFICATE ISSUED TO THE PETITIONER (KGST ACT), DATED 30.5.2003.
EXT.P2	TRUE COPY OF THE APPLICATION FOR THE ISSUANCE OF CST REGISTRATION CERTIFICATE DATED 3.2.2003.
EXT.P3	TRUE COPY OF THE NOTICE ISSUED BY THE RESPONDENT DATED 26.5.2003.
EXT.P4	TRUE COPY OF THE REPLY GIVEN BY THE PETITIONER TO THE RESPONDENT, DATEDE 26.5.2003.
EXT.P5	TRUE COPY OF THE CST REGISTRATION CERTIFICATE ISSUED TO THE PETITIONER DATED 30.5.2003.

RESPONDENT'S EXHIBITS:

NIL.

// TRUE COPY //

P.S. TO JUDGE.

knc/-

P.R. RAMAN, J.

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W.P.(C) NO. 17613 OF 2003

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DATED THIS, THE 25TH DAY OF MAY, 2007.

J U D G M E N T

The prayer made in this writ petition is for a writ of mandamus directing the respondent herein to issue a revised CST registration certificate incorporating the items mentioned in Column 16(b) of Ext.P2 application. The Registering Authority, however, granted a Certificate of Registration Ext.P5 wherein he did not include the various items in Column 16(b) of the application made by the petitioner. No reasons are also stated for the non inclusion of these items.

2. By order dated 6.6.2003, this Court passed an interim direction to the assessing authority to issue provisional amendment to the registration certificate including photo processing equipments under items 'used for manufacture and processing of goods for sale' on the petitioner furnishing a simple bond undertaking to pay the differential Central Sales tax and interest on the Inter State purchases of such machinery if he is found to be not eligible for issue of C forms. As per this order, petitioner was also free

to be issued C form subject to the directions as stated above.

2. It is submitted that pursuant thereto provisional amendment to the Registration Certificate was made and petitioner had been using C form as against those items added on the certificate so issued. No counter affidavit showing as to how the petitioner is disentitled to include those items is filed even after the interim order so passed. The interim order thus gives the substantial relief to the petitioner and the circumstances do not warrant any variation thereof.

In these circumstances, the only relief that need be granted in this writ petition is to make the interim order passed on 6.6.2003 absolute. I do so.

The writ petition is disposed of as above.

P.R. RAMAN,
(JUDGE)

knc/-

P.R. RAMAN, J.
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W.P.(C) NO. 17613/2003

J U D G M E N T

25TH MAY, 2007.